

**WOLLMUTH MAHER & DEUTSCH LLP**

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MARKS & SPENCER  
CORPORATE FINANCE

September 28, 2007

The Office of Corporate Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

**SUPPL**

Re: Marks & Spencer p.l.c. (File No. 82-1961)  
Submission of Information Pursuant to Rule 12g3-2(b)

Ladies and Gentlemen:

On behalf of our client, Marks & Spencer p.l.c. (File No. 82-1961), and pursuant to their exemption under Rule 12g3-2(b), please find enclosed two (2) copies of the following announcement released to the London Stock Exchange:

- | <u>Announcement</u>  | <u>Issue Date</u>  |
|--|--------------------|
| 1. Marks and Spencer Group PLC – Voting Rights and Capital | September 28, 2007 |

Please acknowledge your receipt of this information by date stamping the second copy of this transmittal letter and its attached copy of the above announcement and returning it to us in the enclosed stamped, self-addressed envelope.

Very truly yours,

**PROCESSED**

**OCT 04 2007**

**THOMSON  
FINANCIAL**

By: 

Kenneth J. Miles  
Authorized Representative

Enclosure

*du 10/3*

Issued: 28 September 2007

Marks and Spencer Group PLC (the "Company") – Voting Rights and Capital

The following information is released in accordance with DTR 5.6:

The Company's capital consists of 1,701,672,278 ordinary shares with voting rights. The Company does not hold any shares in Treasury at the date of this disclosure.

Therefore, the total number of voting rights in the Company is 1,701,672,278.

The above figure can be used by shareholders as the denominator for the calculations by which to determine if they are required to notify their interest in, or a change to their interest in the Company under the FSA's Disclosure and Transparency Rules.

For further information please contact:

Anthony Clarke  
020 8718 9940

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701 672 278  
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Issued: 28 September 2007

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END